

Frequently Asked Questions about Fremont's Prepared Food and Beverage Occupation Tax

What sales are subject to Fremont's occupation tax? **All sales of prepared food and beverage as defined in Ordinance 5343.**

When does the occupation tax become effective? **October 1, 2015**

Does the occupation tax apply only to restaurants? **No. It applies to any business with sales subject to the occupation tax, such as but not limited to: grocery stores, convenience stores, cafes, bakeries, coffee shops, arenas, food carts, and caterers.**

Are sales of alcoholic beverages, subject to the occupation tax? **No.**

Does this tax apply to food not consumed on the premises? **Yes. The tax includes all foods from prepared, take out, drive through, or to go food as well as the sale of food and non-alcoholic beverages as a concession at an arena.**

How much is the tax? **1.75% of the gross receipt.**

When is the tax due? **The tax is due on or before the last day of the month following the month it was collected.**

What if I need more information about the occupation tax? **Information can be accessed on our website at <http://www.fremontne.gov/DocumentCenter/View/798> which has the tax return forms and the ordinance that enacted the occupation tax. If you have other questions you can contact Jody Sanders at jody.sanders@fremontne.gov or 402-727-2627.**